IN THE CLAIMS

1. (currently amended): A semiconductor device, comprising:

a semiconductor substrate having a surface formed with a first recessed region substantially filled with a first dielectric material;

~~a first dielectric material deposited in the first recessed region and formed with~~ a second recessed region formed within the first dielectric material, wherein the second recessed region has ~~having~~ walls, a lower surface, and an opening in proximity to the surface;

a semiconductor layer formed ~~in proximity to~~ overlying the first dielectric material and adjoining the opening ~~second recessed region~~; and

a thermal oxide layer formed ~~integral~~ intermixed with the semiconductor layer, wherein the thermal oxide layer seals the opening in the second recessed region while leaving a void in the second recessed region.

2. (original): The semiconductor device of claim 1, further comprising an active device formed in an active region of the semiconductor substrate.

3. (original): The semiconductor device of claim 1, further comprising an electrical component formed over the second recessed region.

4. (original): The semiconductor device of claim 3, wherein the electrical component comprises a passive device or bonding pad of the semiconductor device.

5. (previously presented): The semiconductor device of claim 1, wherein the semiconductor layer comprises polysilicon.

6. (original): The semiconductor device of claim 1, wherein the first dielectric material includes deposited silicon dioxide.

7. (previously presented): The semiconductor device of claim 1, further comprising a layer of material formed overlying the walls of the second recessed region.

8. (previously presented): The semiconductor device of claim 1, wherein the first dielectric material is recessed below a major surface of the semiconductor substrate.

9. (previously presented): The semiconductor device of claim 8, wherein the first dielectric material is recessed below the major surface a distance of about 0.5 microns.

10. (previously presented): The semiconductor device of claim 7, wherein the layer of material polycrystalline silicon.

Claim 11 (cancelled).

Claims 12-25 (cancelled).

26. (currently amended): A semiconductor device, comprising:

a semiconductor substrate having a surface formed with a first recessed region;

a first dielectric material deposited in the first recessed region and formed with a second recessed region having an opening and walls, and wherein the first dielectric material substantially fills the first recessed region;

a semiconductor cap layer formed ~~adjacent~~ adjoining edges of the opening; and

a thermal oxide layer ~~grown on~~ merged with the semiconductor cap layer to seal the opening.

27. (previously presented): The semiconductor device of claim 26, wherein the semiconductor cap layer comprises polysilicon.

28. (previously presented): The semiconductor device of claim 27, wherein the thermal oxide layer includes thermally grown silicon dioxide.

29. (previously presented): The semiconductor device of claim 26, further comprising an active device formed in an active region of the semiconductor substrate.

30. (previously presented): The semiconductor device of claim 26, further comprising an electrical component formed over the second recessed region.

31. (previously presented): The semiconductor device of claim 30, wherein the electrical component comprises a passive device or bonding pad of the semiconductor device.

32. (previously presented): The semiconductor device of claim 26, wherein the second recessed region is formed having a layer of material deposited on the walls.

33. (previously presented): The semiconductor device of claim 32, wherein the layer of material includes polycrystalline silicon.